

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated:- 11.04.2007

Coram:-

The Hon'ble Mr. Justice P.SATHASIVAM
and
The Hon'ble Mr. Justice S.TAMILVANAN

Tax Case (A) No.355 of 2007

M/s Ambattur Clothing Ltd.,
No.E/2, Industrial Estate,
Ambattur, Chennai-600 058. ... Appellant

Vs.

The Joint Commissioner of
Income Tax, Special Range-1,
Chennai-600 034. ... Respondent

Tax Case Appeal filed under Section 260-A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Madras 'A' Bench dated 06.06.2005 in ITA No.1608/Mds./2000 as against the order dated 9.8.2000 in Appeal No.172/99-2000 on the file of the Commissioner of Income Tax (Appeals) Chennai as against the order dated 19.11.1999 in PAN/GIR/No.30-A/97-98 on the file of the Joint Commissioner of Income Tax, Special Range I, Chennai 600 034.

For Appellant : Mr.Vijayaraghavan for
Mr.Subbaraya Aiyar

JUDGMENT

(Judgment of the Court was delivered by P. SATHASIVAM, J.)

It is not in dispute that the question raised in this Tax Case Appeal is covered by earlier decision of this Court reported in 282 ITR 389 (MAD.) (COMMISSIONER OF INCOME TAX VS. V.CHINNAPANDI). In terms of the said decision, the above Tax Case Appeal is liable to be dismissed and accordingly, the same is dismissed. No costs.

raa

Sd/
Asst.Registrar

/true copy/

Sub Asst.Registrar

To

1. The Registrar, Income Tax Appellate Tribunal,
III Floor, Rajaji Bhavan, Besant Nagar,
Chennai 600 090.
2. The Commissioner of Income Tax (Appeals) Chennai.
3. The Joint Commissioner of
Income Tax, Special Range-1,
Chennai-34.

MS (CO)
SR/20.4.2007

सत्यमेव जयते

T. C. (A) No.355 of 2007

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